



**OIL SPILL TAX RETURN**

☐ **ONLY** Fill in Box if Amended/Supplemental Return Information is Attached

Address Changes? ☐ business location ☐ mailing address ☐ both Business closed? ☐ Date closed \_\_\_\_/\_\_\_\_/\_\_\_\_

Please fill in the appropriate box and make address changes to above label.

**INSTRUCTIONS**

**Marine Terminal Operators or Taxpayers With Direct Pay Certificates**

Enter the total number of barrels of crude oil or petroleum products first received in Washington from a waterborne vessel or barge on which you are paying the tax this month. Multiply the barrels received by the tax rate shown to get the amount of tax.

**Credits for Export**

If you exported crude oil or petroleum products on which you or a previous owner has already paid this tax, enter the number of such barrels on line 2 and/or line 3 as applicable. In the next column, record the amount of the tax that had been previously paid on these barrels.

**Credits for Consumption or Manufacturing Component**

On line 4, enter the number of barrels of previously taxed oil or petroleum product on which you used as a consumer for a purpose other than as a fuel, or you used as a component or ingredient in the manufacture of an item which is not a fuel. In the next column, record the amount of tax that had been previously paid on those barrels.

**Credit Return**

If the result of your tax due calculation is a credit, we will send you a credit notice. Credit notices may be used to offset future oil spill tax liabilities, or you may request a refund.

**Payment**

Make your check or money order payable to the Washington State Department of Revenue and mail to the Washington State Department of Revenue, PO Box 47464, Olympia WA 98504-7464.

**Taxpayers With Direct Pay Certificates and Marine Terminal Operators Receiving for Themselves or for Others Report Here**

Line No.	No. of Barrels	Tax Rate	Tax Due
1		.04	

**Credit for Export(s)**

Line No.	Total No. of Barrels Exported	Amount of Tax Claimed as Credit Where You Paid the Tax	Export Credit
2			
Line No.	Total No. of Barrels Exported	Amount of Tax Claimed as Credit Where a Previous Owner Paid the Tax	Export Credit
3			

**Credit for Consumption or When Used as a Component to Manufacture a Non-Fuel Item**

Line No.	No. of Barrels	Total Other Credit
4		



**DUE DATE: MARCH 25, 2002**

★5% Penalty is Due After March 25, 2002  
10% Penalty is Due After April 30, 2002  
20% Penalty is Due After May 31, 2002

*If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.*

- ▶ Please fill in this box if you had no business activity. ☐  
▶ For assistance, call (360) 902-7165.

▶ Signature \_\_\_\_\_

▶ Ph. ( ) \_\_\_\_\_ Date \_\_\_\_\_

**Totals**

Line No.	Description	Totals
5	Tax Due (from line 1)	+
6	Total Oil Spill Credits (add lines 2, 3 and 4)	-
7	Total Tax (subtract line 6 from line 5)	=
8	Credit Notices Applied (attach Credit Notice)	-
9	Tax Due (subtract line 8 from line 7)	=
10	Penalty* MINIMUM \$5.00	+
11	Interest	+
12	Total Payment Enclosed** (add lines 9 through 11)	=

**\*\* Do not pay this tax with your Combined Excise Tax Return**

For tax assistance visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.